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July 29, 2004

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Ms. Mary L. Cottrell Secretary Department of Telecommunications and Energy One South Station, 2nd Floor Boston, MA 02110

Re: D.P.U./D.T.E. 97-88/97-18 (Phase II) – Comments Of The New England Public Communications Council, Inc.

Dear Ms. Cottrell:

Enclosed for filing is an original of the "Comments Of The New England Public Communications Council, Inc." on Verizon-Massachusetts' Compliance Filing.

An extra copy of the Comments is enclosed to be stamped "filed" or "received" and returned in the enclosed self-addressed, stamped envelope.

Should you have any questions in this matter, please contact the undersigned counsel.

Sincerely yours,

/s/ Paul C. Besozzi

Paul C. Besozzi
Counsel for the New England
Public Communications Council, Inc.

Enclosures

cc: Attached Service List

D.P.U./D.T.E. 97-88/97-18 (PHASE II) SERVICE LIST

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